

County of Placer, California

Statement of Activities For the Fiscal Year Ended June 30, 2003

| Functions/Programs | Program Revenues | | | |
|----------------------------------|------------------|----------------------|------------------------------------|----------------------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 51,166,280 | \$ 16,512,162 | \$ 27,226,150 | \$ - |
| Public protection | 105,726,168 | 15,880,364 | 41,572,554 | - |
| Public assistance | 50,760,486 | 107,081 | 48,600,867 | - |
| Health and sanitation | 50,658,274 | 3,828,631 | 32,041,759 | - |
| Public ways and facilities | 29,316,058 | 27,255,226 | 9,591,638 | 5,801,110 |
| Recreation and cultural services | 496,398 | 1,143,896 | - | - |
| Education | 5,022,138 | 249,479 | 1,803,017 | - |
| Interest on long-term debt | 1,408,217 | - | - | - |
| Total governmental activities | 294,554,019 | 64,976,839 | 160,835,985 | 5,801,110 |
| Business-type activities: | | | | |
| Community health clinics | 12,770,648 | 921,395 | 6,674,593 | - |
| Facilities | 3,603,504 | 1,790,412 | 2,035,074 | 475,888 |
| Food services | 321,216 | 140,114 | 20,505 | - |
| Public transit | 5,093,953 | 1,578,477 | 1,409,682 | 1,080,283 |
| Waste disposal | 12,020,972 | 14,213,915 | 29,970 | 4,403,732 |
| Total business-type activities | 33,810,293 | 18,644,313 | 10,169,824 | 5,959,903 |
| Total primary government | \$ 328,364,312 | \$ 83,621,152 | \$ 171,005,809 | \$ 11,761,013 |
| Component unit: | | | | |
| Children and Families Commission | \$ 3,782,326 | \$ - | \$ 2,797,860 | \$ - |

General revenues
 Property taxes
 Sales and use taxes
 Transient occupancy taxes
 Real property transfer taxes
 Other taxes
 Grants and contributions not restricted to specific programs
 Unrestricted investment earnings
 Miscellaneous
 Total general revenues

Transfers

 Change in net assets
Net assets, beginning of year
Net assets, end of year

The notes to the financial statements are an integral part of this statement.

County of Placer, California

**Statement of Activities
For the Fiscal Year Ended June 30, 2003**

| Net (Expense) Revenue and Changes in Net Assets | | | | | |
|---|--------------------------|----------------|----------------------------------|---|----------------------------------|
| Primary Government | | | Component Unit | | |
| Governmental Activities | Business-type Activities | Total | Children and Families Commission | | Functions/Programs |
| | | | | | Primary government: |
| | | | | | Governmental activities: |
| \$ (7,427,968) | \$ - | \$ (7,427,968) | \$ - | - | General government |
| (48,273,250) | - | (48,273,250) | - | - | Public protection |
| (2,052,538) | - | (2,052,538) | - | - | Public assistance |
| (14,787,884) | - | (14,787,884) | - | - | Health and sanitation |
| 13,331,916 | - | 13,331,916 | - | - | Public ways and facilities |
| 647,498 | - | 647,498 | - | - | Recreation and cultural services |
| (2,969,642) | - | (2,969,642) | - | - | Education |
| (1,408,217) | - | (1,408,217) | - | - | Interest on long-term debt |
| (62,940,085) | - | (62,940,085) | - | - | Total governmental activities |
| | | | | | Business-type activities: |
| - | (5,174,660) | (5,174,660) | - | - | Community health clinics |
| - | 697,870 | 697,870 | - | - | Facilities |
| - | (160,597) | (160,597) | - | - | Food services |
| - | (1,025,511) | (1,025,511) | - | - | Public transit |
| - | 6,626,645 | 6,626,645 | - | - | Waste disposal |
| - | 963,747 | 963,747 | - | - | Total business-type activities |
| (62,940,085) | 963,747 | (61,976,338) | - | - | Total primary government |
| | | | | | Component unit: |
| - | - | - | (984,466) | - | Children and Families Commission |
| 77,075,384 | 72,501 | 77,147,885 | - | - | |
| 12,053,797 | 2,712,863 | 14,766,660 | - | - | |
| 7,061,100 | - | 7,061,100 | - | - | |
| 3,818,435 | - | 3,818,435 | - | - | |
| 97,233 | - | 97,233 | - | - | |
| 4,222,281 | - | 4,222,281 | - | - | |
| 9,422,599 | 864,118 | 10,286,717 | 264,425 | - | |
| 3,236,810 | - | 3,236,810 | - | - | |
| 116,987,639 | 3,649,482 | 120,637,121 | 264,425 | - | |
| (4,776,432) | 4,776,432 | - | - | - | |
| 49,271,122 | 9,389,661 | 58,660,783 | (720,041) | - | |
| 391,758,434 | 99,145,919 | 490,904,353 | 8,308,943 | - | |
| \$ 441,029,556 | \$ 108,535,580 | \$ 549,565,136 | \$ 7,588,902 | - | |

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